

**MEMORANDUM**

July 25, 2006

To: Senate Committee on Finance

From: Steven R. Valentine  
Preston Gates Ellis & Rouvelas Meeds LLP  
Counsel to Rhodia Inc.

Re: Comments on S. 1476, to Suspend Temporarily Duty on Glyoxylic Acid

Rhodia Inc. welcomes this opportunity to comment on Senator Vitter's bill, S. 1476, to suspend temporarily the duty on glyoxylic acid. The bill was introduced at the request of Rhodia Inc., the U.S. operations of which are based in Cranbury, New Jersey. The chemical products involved are important to a Rhodia plant in Baton Rouge, Louisiana.

Rhodia's glyoxylic acid is a synthetic organic chemical that is used as a raw material at its Baton Rouge plant, which produces several major flavor and fragrance chemicals. These include vanillin and ethyl vanillin. Glyoxylic acid is also used in the production of other synthetic organic intermediate chemicals. Rhodia purchase glyoxylic acid from another U.S. firm, which, in turn, imports it from Europe and China.

Rhodia Inc. strongly supports S. 1476 and urges its incorporation in the miscellaneous tariffs legislation that is being prepared by the Committee.